

**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION - DETROIT**

IN RE:

THERESSA ANTIONETTE NELSON

CASE NO: 23-46633

CHAPTER: 13

JUDGE: RANDON

Debtors /

**DEBTOR'S PARTIAL OBJECTION TO PROOF OF CLAIM
OF CREDITOR MICHIGAN DEPARTMENT OF TREASURY (Claim #16)**

NOW COMES Debtor, Theresa Antionette Nelson, by and through her undersigned counsel, and in support of her objection states as following:

1. Creditor filed a Proof of Claim (#16) on January 9, 2024, in the total amount of \$22,612.37, of which the priority portion is alleged to be \$19,093.91 with the remainder being unsecured non-priority debt.
2. Debtor disputes \$17,913.69 of the priority portion of the claim, as that amount appears to be from a prior business entity, and relate to withholding taxes for which Debtor has no personal liability thereon—no personal assessment having been made against her.
3. Additionally, on information and belief, Debtor avers that to the best of her knowledge, said withholding taxes were in fact paid by the business entity. A copy of the Payment History Overview (3 pages) is attached hereto as Exhibit A and incorporated by reference herein.
4. Debtor also disputes \$3,251.71 of the non-priority claim, as that amount relates to the penalties assessed on the withholding taxes.
5. Debtor does not object to the priority portion of the claim for individual income taxes owed for tax year 2020 in the total amount of \$1,177.22.
6. Likewise, Debtor does not object to the penalty assessed on the individual income taxes owing for 2020 in the amount of \$266.75.

WHEREFORE, Debtor prays this Court shall sustain Debtor's Objection to Creditor's Claim in the amount of \$21,168.40 (\$17,916.6 priority and \$3,251.71 non-priority), and only allow Creditor's claim in the total amount of \$1,443.97 (a priority claim in the amount of \$1,177.22 and a non-priority claim in the amount of \$266.75); and for any further relief this Court deems just.

/s/ **William R. Orlow**

William R. Orlow (P41634)
Attorney for Debtor
24100 Woodward Avenue
Pleasant Ridge, Michigan 48069
248-584-2100
bocecf@boclaw.com

Dated: July 24, 2024

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION - DETROIT

IN RE:

THERESSA ANTIONETTE NELSON

CASE NO: 23-46633

CHAPTER: 13

JUDGE: RANDON

Debtors /

**ORDER SUSTAINING DEBTOR'S PARTIAL OBJECTION TO
PROOF OF CLAIM OF CREDITOR MICHIGAN DEPARTMENT OF
TREASURY (Claim #16)**

This matter having come on for hearing before the Court by way of the partial objection of the Debtor Theresa Antionette Nelson to the allowance of the claim of the above referenced creditor, service having been made with a notice of hearing allowing a thirty-three (33) day notice pursuant to Bankruptcy Rule 3007, a hearing having been held, the Court having heard the matter in open Court and for the reason stated on the record;

NOW THEREFORE, IT IS HEREBY ORDERED THAT:

The partial objection to the Proof of Claim filed by the above-referenced Creditor is hereby granted.

IT IS FURTHER ORDERED as follows: *[Only provisions checked below apply]*

[XX] Creditor Michigan Department of Treasury's claim (Claim #16), shall only be allowed in the total amount of \$1,443.97 (\$1,177.22 priority and \$266.75 priority), and the Trustee shall make the distribution to Creditor Michigan Department of Treasury in the total amount of \$1,443.97 as provided for in Debtor's Chapter 13 Plan.

Revised
12/1/2016

UNITED STATES BANKRUPTCY COURT
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IN RE:

THERESSA ANTIONETTE NELSON

CASE NO: 23-46633
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Debtors /

Address: 27250 Bradford Lane, Southfield, MI 48076
Last four digits of Social Security or
Employer's Tax Identification (EIN) No(s).(if any) xxx-xx-3524

NOTICE OF OBJECTION TO CLAIM

BOC Law Group, P.C. has filed an partial objection to your claim in this bankruptcy case.

Your claim may be reduced, modified, or disallowed. You should read these papers carefully and discuss them with your attorney, if you have one.

If you do not want the court to disallow or change your claim, then on or before August 21, 2024, you or your lawyer must:

1. File with the court a written response to the objection, explaining your position, at:

U.S. Bankruptcy Court
211 West Fort Street
Detroit, MI 48226

If you mail your response to the court for filing, you must mail it early enough so that the court will **receive** it on or before the date stated above. All attorneys are required to file pleadings electronically.

You must also send a copy to:

BOC Law Group, P.C.
24100 Woodward Avenue
Pleasant Ridge, MI 48069

2. Attend the hearing on the objection, scheduled to be held on **August 28, 2024, at 11:00 a.m.**, effective January 1, 2024, Judge Randon will conduct all audio conferences and non- evidentiary hearings by telephone using Microsoft Teams Audio Conferencing. Court hearings currently scheduled to be conducted remotely after January 1, 2024, will be re-noticed to accommodate the transition. At least five minutes before the scheduled time for hearing, counsel and interested parties should call (202) 503-1666 and use Conference ID 231 911 059#. Landline connections are preferred, but cell phone or other telephone services are allowed. Counsel and parties should place their phone on mute and wait until their case is called before unmuting their phone and participating. Under no circumstances should a phone be placed "on hold" during any part of the call

If you or your attorney do not take these steps, the Court may deem that you do not oppose the objection to your claim, in which event the hearing will be canceled, and the objection sustained.

Date: July 24, 2024

/s/ William R. Orlow
William R. Orlow (P41634)
24100 Woodward Avenue
Pleasant Ridge, MI 48069
248-584-2100
bocecf@boclaw.com

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CERTIFICATE OF SERVICE

William R. Orlow hereby certifies that on **July 24, 2024**, a copy of the **Debtor's Partial Objection to Proof of Claim of Creditor Michigan Department of Treasury (Claim #16), Proposed Order, Notice of Objection and Hearing, and Certificate of Service**, was filed with the Clerk of the Court using the ECF System, which will send notification of such filing to the following:

**Krispen S. Carroll (P49817)
Chapter 13 Trustee
719 Griswold, Suite 1100
Detroit, MI 48226**

**Moe Freedman (P74224)
Assistant Attorney General
Cadillac Place Building
3030 W. Grand Blvd. Ste. 10-200
Detroit, MI 48202
(313) 456-0140
FreedmanM1@michigan.gov**

And via Regular Mail U.S. Mail upon:

**Michigan Department of Treasury
Bankruptcy Unit
Attn: Kavita Kale
P.O. Box 30168
Lansing, MI 48909**

/s/ William R. Orlow

**William R. Orlow (P41634)
Attorney for Debtor
24100 Woodward Avenue
Pleasant Ridge, Michigan 48069
248-584-2100
bocecf@boclaw.com**

Dated: July 24, 2024